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the entire tax upon the residuary legatee is no greater than when the residue is reduced by other expenses of administration. Besides the testator may, if he chooses, direct how the tax may be charged. See *Internal Revenue Law* (1918) sec. 408.

TORTS—CONVERSION—SUIT AGAINST UNITED STATES—TUCKER ACT.—Pursuant to a provision in a contract for public works with the principal contractor, the United States took over property of the plaintiff, a subcontractor, crediting its value to the principal contractor, and renting it to the defendant. The plaintiff sued for conversion. *Held*, that the defendant was liable because the taking by the United States was tortious. *Ball Engineering Co. v. White & Co.* (1919) 39 Sup. Ct. 393.

The Tucker Act permits suit against the United States upon claims arising from contracts, express or implied. 24 St. at L. 505, ch. 359. Claims sounding in tort are not suable. *Bigby v. United States* (1903) 188 U. S. 400, 23 Sup. Ct. 468. In the instant case, however, the suit was brought against the contractor to whom the United States delivered the property. This property was taken without the consent of the plaintiff and without any contract between the plaintiff and the government, either express or implied. Hence, the taking of the property by the United States was tortious even though it was considered the property of the principal contractor and its value credited to him. *Cf. Schillinger v. United States* (1894) 155 U. S. 163, 15 Sup. Ct. 85. Also the act of the defendant in receiving the property was tortious. See 38 *Cyc.* 2054, note 32. Had the United States considered the property to be plaintiff's, it could have been taken by eminent domain. *Brooks v. United States* (1904) 39 Ct. Cl. 494. But no such procedure having been employed, this taking in the instant case was a conversion. The United States was unjustly enriched by this tort, and if it were an individual, it could be sued by the plaintiff in *assumpsit* for the amount of the unjust enrichment. *Rittenhouse v. Knoop* (1894) 9 Ind. App. 126, 36 N. E. 384; *Kleinboke v. Hoffman House* (1906, N. Y.) 50 Misc. Rep. 127, 97 N. Y. Supp. 1122. The suit would be in quasi-contract, often called implied contract, although the facts show that no assent whatever was involved in the transaction. But it seems that the Tucker Act does not permit suit against the United States in quasi-contract as a remedy for the tort. The decisions under this Act are based on the construction that only contracts implied in fact, where the United States has signified its willingness and intention to pay the owner, are within the purview of the Act. *United States v. Berdan Fire Arms Co.* (1894) 156 U. S. 552, 15 Sup. Ct. 420; *Hill v. United States* (1893) 149 U. S. 593, 13 Sup. Ct. 1011. Decisions under previous Acts, almost identical with the Tucker Act, are in accord. *Hollister v. Benedict & B. Burnham Mfg. Co.* (1885) 113 U. S. 59, 5 Sup. Ct. 717. There seems to be little authority that the owner may disregard the tort and proceed against the United States in quasi-contract. See *Great Falls Mfg. Co. v. Attorney General* (1887) 124 U. S. 581, 598, 8 Sup. Ct. 631, 637. However, it would seem that where the owner waives the tort and sues in *assumpsit* that the claim is not one sounding in tort.

UNFAIR COMPETITION—FALSE ADVERTISING—FEDERAL TRADE COMMISSION.—The Federal Trade Commission found that the petitioner who was engaged in interstate commerce had been guilty of unfair competition in selling and advertising for sale sugars, teas, and coffees under representations that it had obtained special price concessions because of its large purchasing power and quick moving market. The petitioner was ordered by the commission to stop